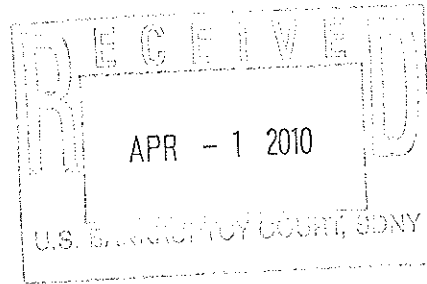


3/24/10

Irving H. Picard, Trustee
% Baker & Hostetler
45 Rockefeller Plaza
New York, New York 10111



Dear Mr. Picard,

In reply to your letter dated
3/8/10 re: Bankruptcy case #08-1789 claim # 2618.

I do not agree with your
determination of my claim or your calculation
which is in error.

However at this time I do
not desire a hearing before bankruptcy
Judge Lifland.

Sincerely,
Joseph Rubino

Joseph RUBINO
2 WEXFORD COURT
SAINT JAMES, N.Y. 11780

cc: Clerk of The U.S. Bankruptcy Court
for the Southern District of N.Y.
One Bowling Green
New York, New York 10004